APPENDIX.

PERTINENT STATUTORY PROVISIONS.

"For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of 2½ percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in this State on or after August 1, 1933, and to and including June 30, 1935, and at the rate of 3 percent thereafter, and at the rate of 2½ percent on and after July 1, 1943, and to and including June 30, 1949, and at the rate of 3 percent thereafter."

California Revenue and Taxation Code (Sales and Use Tax Law), Sec. 6051.

"The taxes imposed by this part are due and payable to the board quarterly on or before the last day of the month next succeeding each quarterly period."

California Revenue and Taxation Code (Sales and Use Tax Law), Sec. 6451.

"On or before the last day of the month following each quarterly period of three months, a return for the preceding quarterly period shall be filed with the board in such form as the board may prescribe.

"For purposes of the sales tax a return shall be filed by every seller. For purposes of the use tax a return shall be filed by every retailer maintaining a place of business in the State and by every person purchasing tangible personal property, the storage, use, or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax. Re-

turns shall be signed by the person required to file the return or by his duly authorized agent but need not be verified by oath."

California Revenue and Taxation Code (Sales and Use Tax Law), Sec. 6452.

"The board for good cause may extend for not to exceed one month the time for making any return or paying any amount required to be paid under this part. The extension may be granted at any time provided a request therefor is filed with the board within or prior to the period for which the extension may be granted.

"Any person to whom an extension is granted shall pay, in addition to the tax, interest at the rate of one-half of 1 per cent per month, or fraction thereof, from the date on which the tax would have been due without the extension until the date of payment."

California Revenue and Taxation Code (Sales and Use Tax Law), Sec. 6459.

"If any person fails to make a return, the board shall make an estimate of the amount of the gross receipts of the person, or, as the case may be, of the amount of the total sales price of tangible personal property sold or purchased by the person, the storage, use, or other consumption of which in this State is subject to the use tax. The estimate shall be made for the period or periods in respect to which the person failed to make a return and shall be based upon any information which is in the board's possession or may come in its possession. Upon the basis of this estimate the board shall compute and determine the amount required to be paid to the State, adding

to the sum thus arrived at a penalty equal to 10 per cent thereof. One or more determinations may be made for one or for more than one period."

California Revenue and Taxation Code (Sales and Use Tax Law), Sec. 6511, Art 3, Chap. 5, Part I, Division 2.

"Any person against whom a determination is made under Articles 2 or 3 of this chapter or any person directly interested may petition for a redetermination within 30 days after service upon the person of notice thereof. If a petition for redetermination is not filed within the 30-day period, the determination becomes final at the expiration of the period."

California Revenue and Taxation Code (Sales and Use Tax Law), Sec. 6561.

"All determinations made by the board under Articles 2 or 3 of this chapter are due and payable at the time they become final. If they are not paid when due and payable, a penalty of 10 per cent of the amount of the determination, exclusive of interest and penalties, shall be added thereto."

California Revenue and Taxation Code (Sales and Use Tax Law), Sec. 6565.

"Unless inconsistent with the context and for the purposes of an arrangement *providing for an extension* of time for payment of debts in full and applicable exclusively to the debts to be extended—

(1) 'creditors' shall include the holders of all unsecured debts, demands, or claims of whatever character against a debtor, whether or not provable as debts under section 63

of this Act and whether liquidated or unliquidated, fixed or contingent; and

(2) 'debts' or 'claims' shall include all unsecured debts, demands, or claims *of whatever character* against a debtor, whether or not provable as debts under section 63 of this Act and whether liquidated or unliquidated, fixed or *contingent.*" (Emphasis added.)

Bankruptcy Act, Section 307.

"Claims which have been duly proved shall be allowed upon receipt by or upon presentation to the court, unless objection to their allowance shall be made by parties in interest or unless their consideration be continued for cause by the court upon its own motion; *Provided, however,* That an unliquidated or contingent claim shall not be allowed unless liquidated or the amount thereof estimated in the manner and within the time directed by the court; and such claim shall not be allowed if the court shall determine that it is not capable of liquidation or of reasonable estimation or that such liquidation or estimation would unduly delay the administration of the estate or any proceeding under this Act."

Bankruptcy Act, Section 57d.

"Debts owing to the United States or any State or subdivision thereof as a penalty or forfeiture shall not be allowed, except for the amount of the pecuniary loss sustained by the act, transaction, or proceeding out of which the penalty or forfeiture arose, with reasonable and actual costs occasioned thereby and such interest as may have accrued thereon according to law."

Bankruptcy Act, Section 57j.

"A trustee, receiver or manager appointed in any cause pending in any court of the United States, including a debtor in possession, shall manage and operate the property in his possession as such trustee, receiver or manager according to the requirements of the valid laws of the State in which such property is situated, in the same manner that the owner or possessor thereof would be bound to do if in possession thereof."

28 U. S. C. A., Section 959b.

"Any officers and agents conducting any business under authority of a United States court shall be subject to all Federal, State and local taxes applicable to such business to the same extent as if it were conducted by an individual or corporation."

28 U. S. C. A., Section 960.